

AO 450 (Rev. 5/85) Judgment in a Civil Case

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO**  
Eastern Division

**LIVING CARE ALTERNATIVES  
OF KIRKERSVILLE, INC.,  
Plaintiff,**

v.

**UNITED STATES OF AMERICA,  
INTERNAL REVENUE SERVICE,  
Defendant.**

**JUDGMENT IN A CIVIL CASE**

**CASE No. C2-04-293  
Judge Edmund A. Sargus, Jr.  
Magistrate Judge Mark R. Abel**

- **Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.
- X **Decision by Court.** A decision has been rendered by the Court without a hearing or trial.

**Pursuant to the Opinion and Order filed 8/29/2005, JUDGMENT is hereby entered  
in favor of the Defendant. This case is closed.**

Date: August 29, 2005

JAMES BONINI, CLERK

*/S/ Andy F. Quisumbing*  
(By) Andy F. Quisumbing  
Courtroom Deputy Clerk